IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE THIRTEENTH DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE HON''BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 22989 of 2004

Between:

M/s. Ushakiran Movies, Begumpet, Hyderabad,
rep. by its Manager-Accounts & Authorised Signatory, Mr. K. Ravindra Rao

..... PETITIONER

AND

The Commercial Tax Officer, Saroornagar Circle, Hyderabad.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Mandamus or any other appropriate Writ or Order or direction restraining the Respondent from taking any coercive steps for collection of balance disputed tax of Rs. 71,30,032/- for the assessment years 1995-96 and 1996-97 pending disposal of the Tax Revision Case Nos. 213 & 214 of 2004 in this Hon'ble Court.

Counsel for the Petitioner:MR.P.SRINIVASA REDDY

Counsel for the Respondent No.1: GP FOR COMMERCIAL TAXES

The Court at the admission stage made the following :

O R D E R: (PER MHSA.J.,)

Normally, reliefs such as one prayed in the instant writ petition is not to be granted by Court in a writ jurisdiction. This is for the reason that pending disposal of Tax Revision Case (T.R.C), there is a bar to grant stay of collection of tax pursuant to the order of the Appellate Tribunal. However, in the instant case, we find that already an amount of Rs.60,00,000/- out of the total disputed amount of Rs.1,31,30,032/- in question is already paid. Thus, 45% of the disputed tax is already paid and stay of the balance amount due is prayed for. The balance disputed tax is Rs.71,30,032/-.

Keeping in view the nature of controversy involved and after having heard the learned Special Standing Counsel for Commercial Tax, we are of the view that instant writ petition can be disposed of with a direction upon the petitioner to deposit Rs.11,00,000/- (Rupees Eleven Lakhs Only) within two weeks from the date hereof and upon such deposit, the recovery of the balance disputed tax shall remain stayed. In default, it shall be open to the respondent tax authorities to recover the outstanding amount in accordance with law.

The balance amount, which is hereby directed can be recovered from the petitioner depending upon the result of the tax revision case Nos.213 and 214 of 2004, which have been admitted by this Court and are directed to be heard on 07.02.2005.

This writ petition accordingly stands disposed of. No costs.

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MH.S.ANSARI.J

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T.CH.SURYA RAO.J

13/12/2004

tjs

ASSISTANT REGISTRAR

To

1. The Commercial Tax Officer, Saroornagar Circle, Hyderabad.

2 . 2 CCs to the G.P. for Commercial Taxes, High Court of A.P., Hyderabad.

3. 2C.D.Copies.